

**UNITED STATES DISTRICT COURT
DISTRICT OF MAINE**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Docket No. 2:23-cv-00173-NT
)	
CHRISTOPHER A. SHELTON, et al.,)	
)	
Defendants.)	

JUDGMENT

In accordance with the Order Affirming the Recommended Decision of the Magistrate Judge entered May 6, 2024 (ECF No. 91) by Judge Nancy Torresen, it is hereby ORDERED, ADJUDGED, and DECREED as follows:

- A. Judgment is entered against Defendants Christopher A. Shelton and Joanna Shelton for income taxes for tax years 2010 through 2021 in the amount of \$562,815.88 as of January 16, 2023, less payments thereafter, plus statutory additions and interest accruing from January 16, 2023, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).
- B. Plaintiff United States has valid and subsisting federal tax liens under 26 U.S.C. §§ 6321 and 6322 securing the liabilities on the real property at 314 Cousins Street, Yarmouth, Maine, which is more particularly described in the deed recorded in the Cumberland County Registry of Deeds at Book 22072, Pages 94–95.
- C. A Court-appointed receiver is to conduct a judicial sale of the entirety of the 314 Cousins Street property and the proceeds of the sale shall be distributed in accordance with the Order on Stipulation Regarding Priority Lienholder Parties entered March 8, 2024 (ECF No. 80).

SO ORDERED.

/s/ Nancy Torresen
United States District Judge

Dated this 8th day of May, 2024.